OFFICE OF THE

Auditor General of British Columbia

Strategic Direction and Funding Proposal for the fiscal year 2005/06

November 2004

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vision

Making a difference for the people of British Columbia by contributing to accountable and well-performing government

mission

To serve the Legislative Assembly and the people of British Columbia by providing independent assessments and advice that enhance government accountability and performance

values

As we pursue our corporate goals, we are committed to:

Excellence

We strive to meet the highest standards of service, professionalism, integrity and independence.

We are committed to being efficient and effective in our operations, and to promoting creativity, innovation and responsible risk-taking in our work.

We seek to maintain a relationship of mutual respect and trust with those we serve, and willingly share our experience and expertise.

Our people

We value the unique contribution and talents each individual adds to our office and community.

We strive to manage on the basis of fairness, equity, honesty, mutual respect, trust and personal dignity. As our success is dependent on working together, we promote a spirit of cooperation and teamwork throughout our organization.

We are committed to the concept of personal and professional development and support quality-of-life endeavours.

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Mr. Bill Belsey
Chair, Select Standing Committee on Finance and Government Services
Legislative Assembly
Province of British Columbia
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Sir:

I have the honour to provide the Select Standing Committee on Finance and Government Services my Strategic Direction and Funding Proposal for fiscal year 2005/06, as required by section 19(1) of the Auditor General Act.

I will also be transmitting this proposal to the Speaker for delivery to all members of the Legislative Assembly.

Wayne Strelioff

Wayne Strelioff, FCA
Auditor General

Victoria, British Columbia
November 2004

copy: Mr. Craig James
Clerk Assistant and Clerk of Committees

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106-00253/

Introduction

The Auditor General Act requires legislators to participate directly in determining the funding of my office. In turn, legislators have assigned specific elements of that responsibility to two committees: the Select Standing Committee on Public Accounts and the Select Standing Committee on Finance and Government Services.

The Select Standing Committee on Public Accounts (PAC) deals with my coverage plan for the audits of the financial statements of government organizations and trust funds included in the government reporting entity, as well as my plan for the audits of the financial statements of organizations outside the government reporting entity. My coverage plan for the fiscal years 2005/06 – 2007/08 will be presented to the PAC for approval in November 2004. In Appendix C, I set out the recommendations I will be submitting for approval by the PAC.

My office's primary source of funding is an annual appropriation from the Legislative Assembly. I am also able to recover the costs of work through fee-for-service agreements with government-related organizations. As the fees for service, or recoveries, increase, so do my costs. The Select Standing Committee on Finance and Government Services is responsible for making recommendations to the House on the overall amount of funding for my office and for approving the basis on which I charge fees. This report is intended to help the Committee fulfill that responsibility.

Background

In April 2003, the Legislative Assembly put in place a new Auditor General Act that sets out a demanding set of responsibilities for my office. The new Act, along with other legislation such as the Budget Transparency and Accountability Act, provides opportunities for the people of British Columbia to enjoy increased transparency by, and scrutiny of, government. It also makes it possible for you, the legislators, to have access to better information about the performance of government and its organizations. The role of the Auditor General —providing assurance on key information published by government and reporting directly my own independent assessments of the accountability and performance of government—is a critical component of this increased government transparency and accountability.

However, in the fiscal years 2003/04 and 2004/05, the appropriations for my office were reduced by $463,000 (5%) and $832,000 (10%), respectively. These cutbacks, compounded by the impact of more rigorous professional standards, have reduced my ability to provide you with information about the critical risks that need to be managed well in many key areas of government responsibility. Consequently, these cutbacks are gradually impacting the Legislative Assembly's ability to provide a strong oversight role on government for the people of British Columbia.

Last year, the Select Standing Committee on Finance and Government Services recommended that my funding appropriation for 2005/06 remain constant at $7.1 million. I ask the committee to reconsider that recommendation, and instead, to approve a moderate increase in my funding of $600,000 for the fiscal year 2005/06 to allow me to better serve you and the people of British Columbia. I will also be proposing funding increases of $800,000 and $600,000 for the 2006/07 and 2007/08 years, respectively. These incremental funding increases over a three-year period will allow me, in a reasoned and responsible manner, to restore the ability of my office to provide a more effective independent public scrutiny of the performance of government.

As elected officials, you are the stewards of good governance. The work of my office is one of the few mechanisms that can give you independent information on the performance and accountability of government. Weakening the capacity of my office to serve the Legislative Assembly and the people of British Columbia works against the idea that open and transparent government is built through rigorous and objective public scrutiny—scrutiny essential for public confidence in our institutions of government.

Why is Accountability Important?

The oversight role of legislators is more demanding and important than ever.

Legislators carry out an essential role in our system of governance by holding government to account for the economical, efficient and effective management of public money. The public expects this "holding to account" to be rigorous and objective. Much work lies ahead to bring such scrutiny to life. When legislators deal with multi-billion dollar decisions, they need rigorous cost and performance information, they need independent assurance that such information is reliable, and they need to know about the government's capacity to deliver the programs and services promised.

In both the private and public sectors, governing groups have enormous responsibilities. For them, access to independent information is essential, particularly when significant change is taking place. As the public's elected governing group, legislators need objective performance information because government organizations today face new and more complex risks in the effective use of resources and the delivery of services. Some of those risks are:

Changes in demographics. As the population continues to age, there will be greater demand for senior services. If this group becomes more outspoken about focusing attention, tax dollars, and programs on one particular area, the risk will increase that other population groups or interests may be ignored. To mitigate the risk of narrowed focus, legislators need a competent, unbiased observer to keep them informed on a wide range of programs.

Expanding technological opportunities and challenges. The advent of almost instantaneous access to information on an incredible variety of topics has changed, and continues to change, the developed world. People are better informed yet often, misinformed. At the same time, they have higher expectations for immediate and expert responses, and greater concerns about privacy and protection of personal information. New technologies have begun to impact governance—by requiring that regulations, controls, validation and assurance keep pace with the changes. Data is ephemeral and at risk of manipulation or loss. All of this has made accountability more challenging. Legislators and the public need credible reviews of security protocols on critical IT systems, assurance on information services, and comfort that government organizations are complying with governance systems and controls.

Shift in service provision. The shift from direct provision of government services to provision by alternative forms of service delivery is creating many new opportunities and challenges throughout the province. Using a variety of service providers for information storage, financial processing, payroll services, revenue collections and other activities means there are now several significant risks that need to be well managed—among them: potential integration issues, lack of common standards, protection of privacy around sensitive health, judicial and other personal information, transparency, and integrity of controls. The need for a strong oversight role, clear accountability, value for money assessments, and accurate and credible performance reporting is more vital than ever.

Increased focus on accountability. Public demand for open and transparent government has been on the increase. Legislators and the public want to be informed about the short- and long-term financial health of the province. They are also concerned about whether public business is being conducted fairly and ethically and whether the operations of government are being carried out effectively and efficiently. Among the key questions about government performance that the public and legislators want answered are:

- Has government achieved its financial objectives and managed its financial affairs according to sound financial and management controls?
- Have government programs achieved their intended results and are taxpayers receiving good value for their money?

- Has government carried out its business in accordance with appropriate standards of conduct and in compliance with legislation and regulations governing activities of government organizations?

Public reporting by government of information in answer to all these questions is critical if government is to be held to account. While such reporting is starting to be done in British Columbia, who ensures that the performance information is accurate, reliable and comprehensive?

The Role of the Office of the Auditor General

My office serves the Legislative Assembly and the people of British Columbia by providing independent assessments and advice on the accountability and performance of government. My assessments and advice support legislators in discharging their responsibility to carry out a meaningful and rigorous public scrutiny of government.

By examining performance information provided by government and, where appropriate, providing assurance about the relevance and reliability of that information, my office allows legislators and the public to rely on the information.

My assessments of how well government is managing the various risks it faces in ensuring its programs are successful help legislators and the public make informed decisions about the effectiveness of programs and the value received for the public's money.

The recommendations that flow from our work highlight, for legislators, opportunities for government to improve its management and accountability practices.

My office is one of the few independent sources of credible, high quality, assurance work relevant to British Columbians. We carry out a role that is key to good public accountability and vital to the democratic process of responsible government.

Work Plan for 2005/06

My goal is to ensure that legislators and the people of British Columbia receive the best information possible for assessing government's performance: that it achieved its financial objectives and managed its financial affairs according to sound financial and management controls; that it achieved its intended results and provided value for money; and that it carried out its business in accordance with high standards of conduct. To meet this goal, I have focused my priorities on providing:

- assurance on performance information reported by government, and
- assessments about how well government is managing key risks.

Providing assurance on performance information reported by government

In the 2005/06 fiscal year, I plan to allocate about 55% of my resources to examining the performance information of government. This amount will be divided between assessing financial performance information (45%), and assessing the quality of government performance reports (10%). The key areas where I will focus my work are summarized below.

Summary Financial Statements

An essential piece of information for assessing the financial performance of government is the summary financial statements. This year, the government's summary statements will become much more complex to prepare and audit because they will include the complete financial results of over 90 additional organizations and the financial consequences of complex restructuring transactions. The statements include financial measures (such as surplus or deficit, debt, and specific revenue and expenses) that are used by many to assess important policy directions. Legislators and the public need to feel confident that this information is reliable and credible. My office will continue to examine this information, ensuring that the statements follow generally accepted accounting principles and

attesting to the reliability of the information. The audit opinion that I affix to the summary financial statements brings clarity and credibility to the process. As a result of the enhanced assurance standards, we will need to increase, through our work on the summary financial statements, the extent to which we examine the financial and management control systems used by government.

Financial Statement Audit System

Another area of concern for legislators is the adequacy of the financial statement audit system throughout the provincial public sector. This system covers more than 150 organizations in the government reporting entity, each with its own board of directors and management teams and most with private sector auditors. My office will begin to assess the system and report on its effectiveness to the Legislative Assembly and the public, making it possible for them to know how well the system is functioning.

Quarterly Reports

In order to make well-informed decisions, the public and legislators also rely on government's forecasted information, particularly third quarter reports. These quarterly reports show the financial results for the year-to-date and also forecast the results for the balance of the fiscal year. As yet, there has been no independent scrutiny on this important information. For their part, private sector organizations are considering seeking assurance on quarterly reports so that they can make major financial decisions with a degree of comfort. Because of the importance that is placed on this information, my office will begin working with government to build knowledge and capacity in this area with the goal of providing assessments on the effectiveness of the quarterly reporting process.

Accountability Issues

In a continued effort to help ensure that its reported financial information is relevant and appropriate, I will also provide timely advice to government on the many accounting and accountability issues that arise as a result of changes in service provision, restructuring and governance changes.

Value for Money Reporting

Government is starting to publish "value-for-money" reports on its public-private partnership (P3) projects and alternative service delivery initiatives. To allow readers to place reliance on these new reports, my office is involved in a project to provide assurance on a value-for-money report on the Abbotsford Regional Hospital and Cancer Centre P3 contract. This is a new opportunity to improve accountability reporting. While many of our audit reports have provided assessments on the effectiveness of program management and of the extent of compliance with best practices, this is the first time I plan to attest to the relevance and reliability of such a report prepared by a government organization.

Government Performance Reporting

To meet the needs of legislators and the public in their quest for relevant and reliable information about the key aspects of government's performance, I will be assessing the quality of government performance reports. Encouraging results-focused management and accountability is a key initiative of government, supported by legislators through legislation pertaining to service plans and service plan performance reports.

Legislators have endorsed a set of general performance reporting principles designed to guide government organizations in how they report on the results they have achieved. The government has indicated that one of its key priorities is annual audits of the reliability of the information contained in its performance reports.

My office will continue to examine the extent to which the general quality of government performance reports is improving. Several government organizations have shown leadership by asking my office to assess the quality of their performance reports. We will continue to develop the methodology required to audit performance reports and participate in national standard-setting work. As well, we will start to focus on the accuracy of information contained in government performance reports, and continue to build a broader base of assurance—that is providing capacity by seeking opportunities to partner with other assurance providers, including private sector auditors and the internal audit community.

Currently, legislators face enormous risks by being asked to assess planned and actual results of multi-billion dollar programs without independently audited performance information. My office is working with officials of government to develop an audit program that, when fully implemented, will allow legislators and the public to know the extent to which government cost and performance information is reliable.

Providing direct information to the legislators and the public about the management of key risks within the provincial public sector

In the 2003/04, I had planned to allocate about 50% of my resources to examining the government's risk management practices (examinations often referred to as performance or value-for-money audits) and to following up on the extent to which government has acted on my past recommendations. However, because this line of business absorbed the majority of my budget reductions, the actual allocation was just over 40%. This affected my ability to inform legislators of key risks in many areas of government.

In the 2005/06, I intend to begin rebuilding capacity in this area by increasing its resource allocation percentage to 45%. I plan to focus my efforts in the areas summarized below.

The Health Sector

I will carry out work within the health system to provide legislators and the public with information on whether or not the system is effective, efficient, and moving forward in an appropriate manner. To do this, I will seek the answer to the following questions:

- Are the right mental health services being provided to children and youth at the right time?
- Are effective systems in place to control hospital acquired infections?
- Is the health system providing equitable and timely access to health care services?
- How well is the government managing the Pharmacare program?

The Education Sector

I will carry out work within the education system allowing legislators and the public to better understand whether:

- school district performance reports provide the public and legislators with clear, meaningful information; and
- post-secondary institutions are managing risks and public funds effectively.

Natural Resources and the Environment

I plan to examine and report on:

- what the government is doing to ensure the safety and sustainability of the province's drinking water sources;
- the status of the government's responses to the challenges climate change poses to British Columbia's economy; and
- the effectiveness of the systems of control in the forest revenue system in ensuring that revenue is collected and recorded appropriately.

In addition, I plan to begin examining the restructuring of child protection services; and the management of the Vancouver agreement to achieve sustainable economic, social and community development.

And finally, I am planning another review of the status of the 2010 Olympic games undertaking. We will also be following up on many of our previous audit reports to determine whether recommendations approved by the Select Standing Committee on Public Accounts have been implemented.

Responding to Standing Committee Requests

The Auditor General Act allows for a standing committee of the Legislative Assembly to ask me to carry out specific examinations. This gives legislators a means of initiating a rigorous, independent scrutiny of government performance issues, some of which may be particularly time sensitive.

When I receive such requests from standing committees, I will investigate and report back to the requesting committee on the nature, scope and costs such an examination would entail. At that time, I will also request the additional funding I would need to carry out the work from the Committee that has made the request.

Challenges Confronting my Office

My office faces several difficult challenges that are affecting how we carry out our work program.

The first arises from the government's adoption of generally accepted accounting principles effective April 1, 2004. As a result of that shift, the government's 2004/05 summary financial statements will include the complete financial results of over 150 provincial public sector organizations, over 90 for the first time. As the auditor of the government's summary statements, I am required by both the Auditor General Act and my professional standards to ensure my office has sufficient involvement in, and knowledge of, the whole government reporting entity. Thus, my office must understand control environments, business practices and accounting issues of all organizations included in the summary financial statements, even those for which I am not the appointed auditor.

The second challenge is that more is being required of all external auditors. Recent global business failures have shaken investor and public confidence in financial reporting and auditing. To restore confidence in the integrity of financial reporting, and to strengthen governance and management accountability, the profession and others have moved to strengthen the rules that guide those who prepare financial statements, those who audit them, and those who provide oversight to the process. Consequently, the Canadian Institute of Chartered Accountants (CICA) has recently issued new quality assurance standards with which I must comply. The impact of these standards are twofold. First, I need to commit more resources to revising and upgrading our audit policies and procedures. Second, I anticipate that the application of the new standards will increase the time that each audit takes to carry out.

The third challenge is related to performance reporting. Through the Budget Transparency and Accountability Act, legislators require government to set out clearly what it plans to achieve and later, to report clearly what it did achieve. This is a significant step towards more open and transparent government. Legislators, recognizing that such information must be reliable, have endorsed the principle that they must receive independent audit assurance on the reliability of the reported information. The challenge for us is to develop appropriate methodologies for providing this assurance and to work with private sector auditors to build capacity for carrying out such assurance work.

The fourth challenge we face is to maintain as much coverage as possible of risk management practices across the many important areas of government. The challenges facing government have increased significantly over the last few years as public expectations have risen, the speed of change has increased, the population continues to age, and the impact of technology is being felt worldwide. There are also risks associated with expanded gaming revenues, regional government relationships, outsourcing of critical information systems, alternative service delivery arrangements, and the growing used of public-private partnerships. Many of these new initiatives raise questions about privacy, quality, sustainability, safety, ethical conduct, and sound management. Our challenge is to provide sufficient coverage of the broad range of government programs and risks to keep legislators and the public informed about the management of those risks, while still maintaining our high standards.

The fifth, and perhaps largest, challenge is in the area of my office's capacity. Weakening financial support for my office is making it difficult to ensure we can continue producing high quality work. Through funding cuts and public service early retirement incentive programs, I continue to lose many valuable, experienced people who have been working with me to carry out complex work and make difficult judgments. In the last two years, our staffing complement has changed dramatically. Some of those changes include:

- 30% reduction in senior executive
- 15% reduction in support staff

A possible unintended consequence of reduced funding and reductions in senior executive positions is a turnover in our audit staff numbers of close to 25%. The main reason cited for staff leaving the office was the limited opportunity for advancement. This, combined with a very competitive market for attracting audit professionals, is hampering our capacity to carry out our work.

We have put many initiatives in place to improve efficiencies and manage our work program within our limited resources. These initiatives are focused on sound management, opportunities to leverage our work, and rigorous quality control.

- We are working more closely with other legislative auditors through the Canadian Council of Legislative Auditors by: jointly conducting examinations; researching accounting and auditing matters; developing and maintaining common audit methodologies; and developing common audit tools for audits of similar areas.
- We are building stronger working relationships with private sector auditing firms through our oversight role when those firms carry out financial statement audits for government organizations and through our performance reporting assurance program.
- We are challenging our management practices and making appropriate use of central agency systems; applying our risk audit criteria to our own practices; improving our management information system; sharing services and expertise with other legislative officers; and using internal, peer and external practice reviews.

However, even with these efficiencies, funding reductions have prevented me from carrying out several planned projects in a timely way. Many projects were delayed because I had to redirect my limited resources to other areas of focus. Several projects were put on hold, which may limit their relevance and result in them being cancelled completely.

- I stopped plans to examine the management of long-term care.
- I reduced the focus on how government manages key environmental issues.
- I did not examine the government's systems for collecting oil and gas royalties.
- I deferred our review of investment management practices at ICBC and our review of the performance of the education sector.
- I delayed following up on the status of the government's implementation of previous recommendations for change (endorsed by the Select Standing Committee on Public Accounts).

- I limited work on the government's approach to public-private partnership arrangements.
- I did not examine the status of the government's commitment to implement principles of sustainability.
- I stopped our plans to examine the government's controls systems pertaining to important revenue programs.

These delays and cancellations have restricted legislators' access to independent assurance on information vital to good governance and accountability.

The Benefits of Supporting a Strong Audit Office

My proposed three-year budget appropriation increases will allow legislators and the public to:

- *Be better informed about the adequacy of government's management in key risk areas.* Recent funding constraints have impacted my ability to provide legislators with critical information they need to discharge their oversight responsibilities. Restoring the funding for my office over a three year period will allow me to rebuild lost capacity in a prudent and thoughtful manner;
- *Be confident that we will be able to meet new professional auditing standards while not further eroding capacity in other areas;*
- *Know whether government reported performance information is reliable.* We will be able to continue to focus on building an independent assurance function for performance reporting. Having my office take the lead in building an assurance function for performance information will help provide consistency in the audit process as more private sector auditors move into this line of business;

- *Have a higher level of assurance about the quality of government's key information systems.* Poor information systems prevent efficiencies and may provide misleading information. Interestingly, five of our seven most recent risk audits have identified that inadequate information systems are hindering the ability of the government to manage its programs effectively; and
- *Know if the government's quarterly financial reporting and forecasting is reliable,* without affecting our capacity to report on the adequacy of government's management of risks.

The additional funding will help ensure that my office can continue to fulfill a critical role in the accountability process by providing legislators and the public with a strong source of independent information and assurance.

Funding
($ Millions)

	Actual		Forecast	Planned		
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Source of funding						
Appropriation[1]	**8.36**	**7.90**	**7.07**	**7.67**	**8.47**	**9.07**
Recoveries[2]	2.01	2.26	2.47	2.30	2.30	2.30
Total funding	10.37	10.16	9.54	9.97	10.77	11.37
Funding used						
Salaries and benefits	7.08	7.26	6.88	7.21	7.80	8.23
Professional services[3]	0.93	1.01	1.00	1.02	1.14	1.25
Support[4]	1.06	0.92	1.04	1.05	1.14	1.20
Rent and depreciation[5]	0.64	0.63	0.62	0.69	0.69	0.69
Total funding used	9.71	9.82	9.54	9.97	10.77	11.37
Unused appropriation	**0.66**	**0.34**	**0.00**	**0.00**	**0.00**	**0.00**
Capital spending						
Authorized	0.19	0.19	0.20	0.20	0.20	0.20
Used[6]	0.18	0.12	0.16	0.20	0.20	0.20
Funded FTEs[7]	96	92	84	88	95	100
Actual/planned FTEs	88	88	84	88	95	100

1. A voted appropriation funds our costs of attesting to the reliability of the government's summary financial statements, of assessing the quality of government service plan reports and of examining how well government manages its key risks.
2. Revenue from recoveries funds our work done on a fee-for-service basis, with rates set to recover costs. This work relates primarily to financial statement audits carried out in accordance with the approved Financial Statement Audit Coverage Plan. If recoveries increase or decrease over the projected years, related expenditures will also change.
3. Professional services expenses (fees paid to private audit firms, advisors, and contractors) are increasing because we plan to use more contractors and audit specialists in the future to bridge gaps in expertise and to fill peak staffing demands at fiscal year end.
4. Support includes expenses such as travel, training, supplies, IT charges, and professional dues.
5. Our lease was renewed in 2004/05 resulting in an increase of $70,000 per year.
6. Capital spending has been primarily for ongoing computer systems upgrades, plus some office furniture. Future expenses may also include some work station upgrades.
7. Funded full time equivalents (FTEs) represents the number of staff that are affordable based on our appropriation. With the increased time required to perform financial statement audits as well as additional investment in professional practices, our operational capacity in 2007/08 should be roughly equivalent to that of 2002/03. These figures do not include inflation. Actual/planned FTEs differ from funded FTEs in prior years due to unused appropriations.

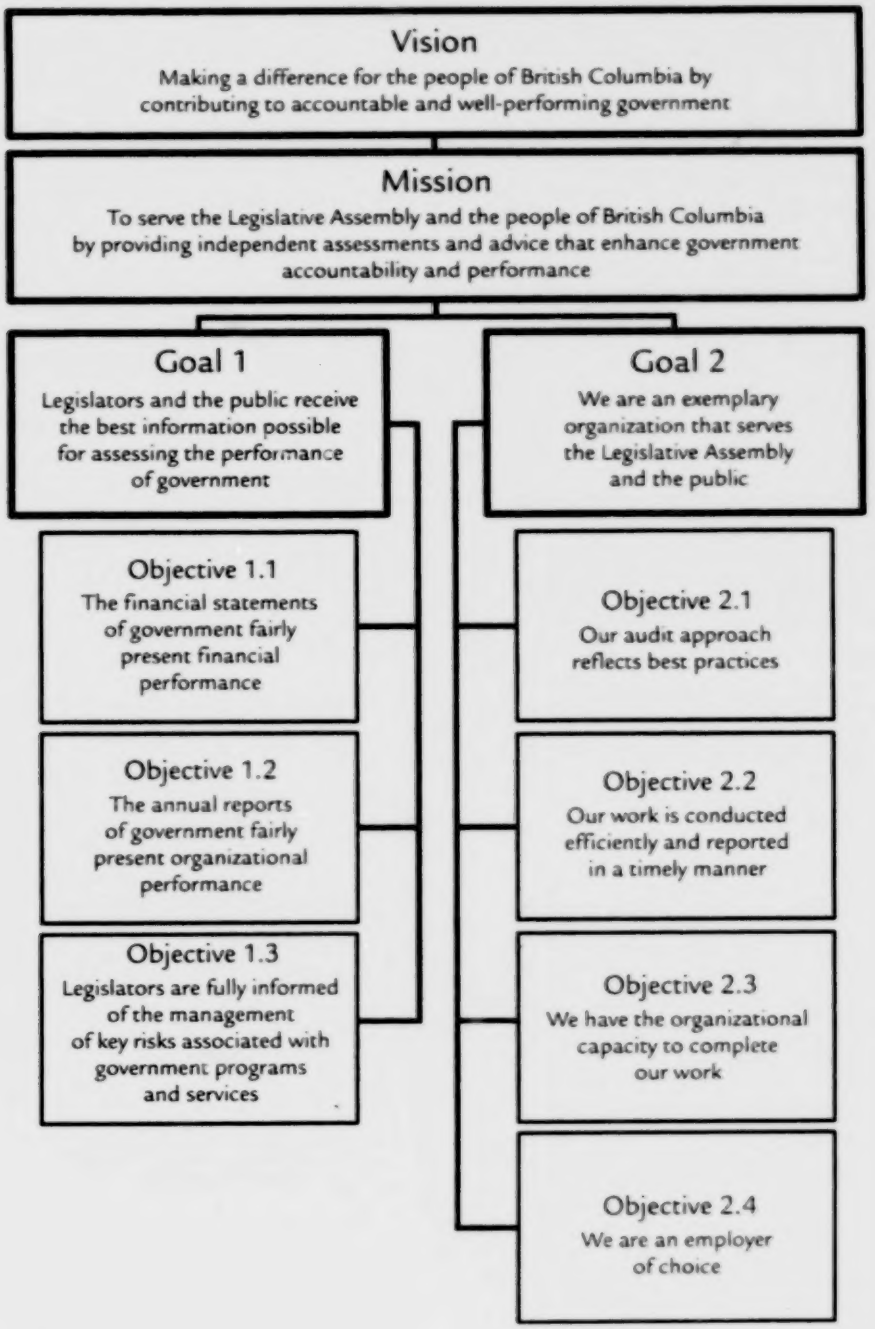
Recommendations

I ask the Select Standing Committee on Finance and Government Services to:

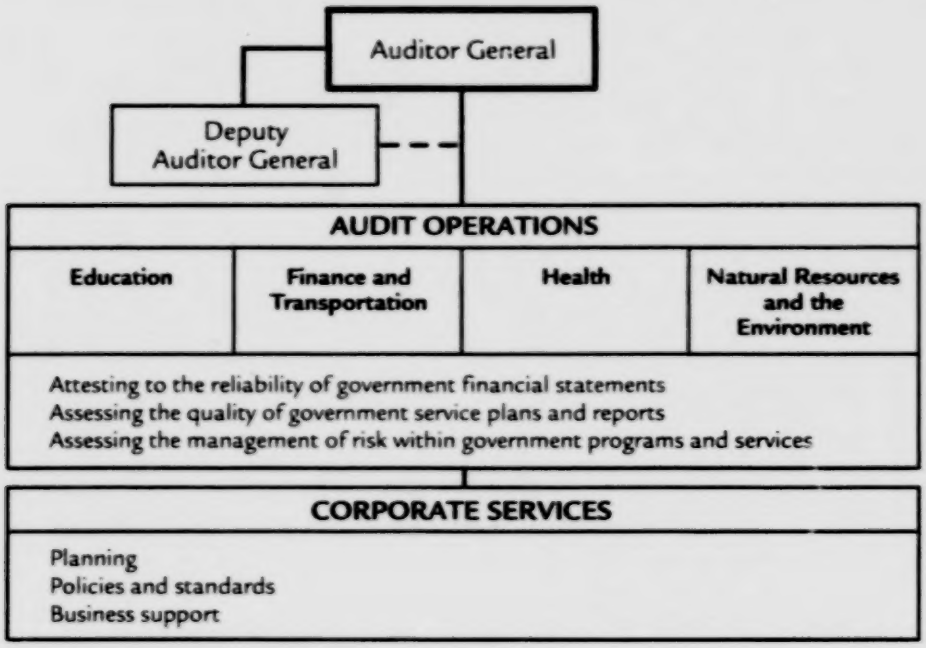
1. **Recommend to the Legislative Assembly an appropriation of $7.67 million to fund the operations of my office for the year ending March 31, 2006.**
2. **Approve my plan to continue to charge fees, on a cost-recovery basis, and ensure the related recoveries estimated to be $2.3 million are included in the Estimates of my office for the year ending March 31, 2006.**
3. **Recommend to the Legislative Assembly an appropriation of $0.2 million to fund the capital expenditures of my office for the year ending March 31, 2006.**

Appendices

Appendix A: Our Goals and Objectives


Vision
Making a difference for the people of British Columbia by contributing to accountable and well-performing government
Mission
To serve the Legislative Assembly and the people of British Columbia by providing independent assessments and advice that enhance government accountability and performance
Goal 1
Legislators and the public receive the best information possible for assessing the performance of government
Goal 2
We are an exemplary organization that serves the Legislative Assembly and the public
Objective 1.1
The financial statements of government fairly present financial performance
Objective 1.2
The annual reports of government fairly present organizational performance
Objective 1.3
Legislators are fully informed of the management of key risks associated with government programs and services
Objective 2.1
Our audit approach reflects best practices
Objective 2.2
Our work is conducted efficiently and reported in a timely manner
Objective 2.3
We have the organizational capacity to complete our work
Objective 2.4
We are an employer of choice

Appendix B: Our Organization



Appendix C: Recommendations To Be Approved by the Select Standing Committee on Public Accounts

At a meeting of the Select Standing Committee on Public Accounts to be held in November 2004, I will be asking the Committee to approve four recommendations contained in two reports, *Financial Statement Audit Coverage Plan for Fiscal Years 2005/06–2007/08* and *Request for Approval to be Appointed Auditor of an Organization Outside the Government Reporting Entity.*[1]

Those recommendations will request:

- Approval of the changes to the previously approved Financial Statement Audit Coverage plan for the fiscal years 2004/05 through 2006/07.
- Approval of my Financial Statement Audit Coverage Plan for the fiscal year 2007/08.
- Direction for me to administer the auditor appointment process as described in the report.
- Approval for my continuation as the appointed auditor of the British Columbia Investment Management Corporation for the 2007/08 fiscal year.

[1] The full text of these reports is available at the Office of the Auditor General's website at http://www.bcauditor.com/AuditorGeneral.htm

Appendix D: Other Relevant Reports

Report – *Financial Statement Audit Coverage Plan for Fiscal Years 2005/06–2007/08*

Report – *Request for Approval to be Appointed Auditor of an Organization Outside the Government Reporting Entity for Fiscal Years 2005/06–2007/08*

Report – *Service Plan, 2004/05–2006/07*

Report – *2003/2004 Annual Report of the Auditor General of British Columbia*

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